

**EXHIBIT A**

Nº 8941



## REMIT TO:

Three First National Plaza 70 West Madison Street Suite 2300 Chicago, Illinois 60602-4250  
Telephone 312.263.4141 Telecopier 312.263.1180

Date: 01/24/11

Eastern Livestock

F.E.I.N. 36-2967476

Description of Services and Disbursements	Fees	Disbursements	Credits	Balance
For unbilled professional services rendered through December 27, 2010:				
Fees per attached category summary:	\$160,023.50			
Out-of-Pocket Expenses:				
Airfare		\$ 5,701.13		
Lodging		4,701.70		
Car Rental		2,333.27		
Meals		1,782.99		
Parking/Tolls/Cabs/Mileage		1,087.59		
Messenger/Overnight Services		46.43		
Long Distance Calls		1.52		
Miscellaneous Charges (boxes, supplies)		44.67		
		<u>\$15,699.30</u>		
				\$175,722.80
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED.				PAY LAST AMOUNT IN THIS COLUMN

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## HOURS

12/15/2010	PJO	Preparation of DSI's invoices for the Receivership period through the filing of the involuntary petition.	0.80	
12/16/2010	PJO	Review of DSI's billings through December 5, 2010.	0.70	
12/17/2010	PJO	Review and revise DSI's invoice though December 5th. Fee Application/Client Billing	0.40 1.90	 997.50
12/07/2010	EML	Telephone conference call with K. Martin Lewis of Dinsmore and P. O'Malley of DSI regarding anticipated call with Judge Lorch and outline related thereto.	0.50	
	EML	Telephone conference call with Judge Lorch, various creditor counsels, P. O'Malley of DSI, K. Martin Lewis of Dinsmore regarding emergency motion.	1.00	
	EML	Prepare for conference call regarding emergency motion.	0.50	
	EML	Prepare exhibit to revised order and review of same.	1.30	
	PJO	Telephone conference call with K. Lewis, L. Lynch and C. Pierce to prepare for today's Bankruptcy Court hearing.	0.50	
	PJO	Participate in telephonic hearing at Bankruptcy Court regarding involuntary petition and the emergency motion filed by the custodian.	1.00	
	CMP	Telephone call with Kim Lewis and DSI team to prepare Liz Lynch for tomorrow's telephonic hearing in Bankruptcy Court.	0.50	
12/10/2010	EML	Telephone call with K. Martin Lewis regarding information needed for hearing on Monday.	0.20	
	PJO	Telephone conversation with K. Lewis regarding Monday's hearing.	0.10	
12/13/2010	EML	Prepare for hearing on appointment of trustee in Eastern Livestock including preparation of summary of tasks performed to-date and current status.	3.50	
	EML	Attend hearing on appointment of trustee in Eastern Livestock.	2.70	
12/21/2010	EML	Telephone conference call with creditors in interest with Judge Lorch regarding disposition of cattle located at Cattlemen's.	0.50	
		Attend Court Hrgs/Rev Pleadgs	12.30	4,847.50
12/09/2010	AJO	Set up and begin entry of data into Best Case Bankruptcy program.	1.40	
	AJO	Meeting with D. Dufour and D. Good to review Schedules and Statement of Financial Affairs disclosure requirements and assign responsibility for same; enter responses obtained into Best Case;		

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			HOURS
		begin list of insiders and list of system reports to be generated by D. Good.	3.30
	AJO	Continued preparation of Schedules and Statements of Financial Affairs including compile contracts to be attached to schedules, downloads needed for Schedule F and Statement of Financial Affairs #3b and 3c; and update insiders list.	0.40
12/10/2010	AJO	Continue review of asset records and other sources to update Statement of Financial Affairs and Schedules in Best Case; discussions with D. Good and D. Dufour regarding various issues related thereto.	5.00
	AJO	Discussion with D. Dufour regarding outstanding requests for information and need to find organization documents for related parties, certain notes and security agreements and other documents we are seeking.	0.60
12/14/2010	AJO	Discussions with D. Good regarding status of information for Bankruptcy Schedules and Statement of Financial Affairs items.	0.50
12/16/2010	AJO	Update Statement of Financial Affairs for information found thus far per review of D. Dufour's office.	0.80
12/17/2010	AJO	Update Best Case files for information received from accounting department, accounting records and legal files for Schedules and Statement of Financial Affairs.	2.40
12/20/2010	AJO	Create combined 2009 and 2010/2010 and 2011 download file and analyze file for usefulness in Statement of Financial Affairs disclosures.	0.70
	AJO	Continue updating of Bankruptcy Schedules and Statement of Financial Affairs in Best Case.	2.30
12/21/2010	AJO	Review and update Schedule and Statement of Financial Affairs disclosures includes obtaining financial information from D. Good to incorporate into schedules.	0.70
	AJO	Further review files in D. Brangers' office for relevant documentation for the Schedules and Statement of Financial Affairs.	2.00
	AJO	Analyze the 2009-2010 download file for use in Statement of Financial Affairs #3b, 3c and 23 including creation of tests to determine which disbursements to include by date; review selected transactions that appear to be unusual; review, code and add receiver's disbursements and reconcile totals; eliminate funding transactions and reconcile file; review voided checks activity on accounts payable and accounts receivable transactions; begin matching of voided accounts payable check activity.	6.40
	AJO	Identification of attorneys to send request for information related to litigation active in the past year and draft letter to attorneys and e-mail same to T. Robinson for his review.	2.20
12/22/2010	AJO	Continue review of files and information on hand and update Bankruptcy Schedules and Statement of Financial Affairs for same.	0.90

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			HOURS	
Bankruptcy Schedules			29.60	10,656.00
12/07/2010	AJO	Review sample receiver's report for Hamilton County, Ohio; e-mail to T. Schisler of Dinsmore & Shohl requesting sample copy of initial receiver's report; and begin drafting report.	4.10	
12/08/2010	AJO	Continue review and revisions to first and final receiver's report.	0.30	
12/09/2010	AJO	Review and revise draft first and final receiver's report and e-mail same to L. Lynch.	0.60	
12/10/2010	AJO	Review of Draft receiver's report and provide comments thereon.	0.30	
	CMP	Prepare an outline of the report of the receiver since appointment, highlighting achievements and statistics of the case.	2.20	
12/12/2010	EML	Review receiver's report to the court and prepare changes thereto.	0.50	
12/13/2010	AJO	Continue preparation of draft receiver's report.	0.80	
12/14/2010	AJO	Continue review and preparation of first receiver's report and accounting for funds.	0.70	
12/15/2010	AJO	Discussion with L. Lynch and C. Pierce regarding draft first receiver's report; obtain copy of background read into the record on the telephonic hearing and incorporate portions thereof into receiver's report; incorporate estimated recoveries into report; review e-mail from P. O'Malley regarding status of report; e-mail draft report to P. O'Malley and L. Lynch.	1.10	
	AJO	Draft affidavit on receiver's performance through bankruptcy filing and revise same per discussions with L. Lynch and P. O'Malley.	1.10	
12/16/2010	PJO	Review and revise first receiver report.	1.80	
	AJO	Review and update draft receiver's report including reconciling book balance at 12/5/10 to Chase website and e-mail draft report to L. Lynch and C. Pierce.	0.80	
	AJO	Telephone call from P. O'Malley and discussion with C. Pierce regarding draft receiver's report; e-mail report to P. O'Malley.	0.20	
12/17/2010	PJO	Continue drafting and revisions to the first receiver report.	2.00	
	AJO	Review latest draft of receiver's report and e-mail revised version to P. O'Malley.	0.40	
	AJO	Prepare schedule of cash account activity and format for use as an exhibit.	0.60	
12/18/2010	PJO	Review and revise draft First Report of Receiver.	0.20	
12/19/2010	PJO	Prepare exhibits for the First Report of Receiver.	0.70	
12/20/2010	PJO	Final review and revisions to the First Receiver's Report and related exhibits.	0.40	
	AJO	Review receiver's report and cash activity exhibit and respond to P. O'Malley's questions regarding		

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			HOURS	
		cash activity and reconciliation.	0.60	
AJO		Review P. O'Malley's questions regarding the revised receiver's report exhibit and revise final exhibit.	0.50	
		Monthly Bkcty/Semi-Annual Rpts	19.90	8,024.00
12/06/2010	CMP	Review yard sheets from various feedlots and develop inventory summary and cost to finish feeding and other relevant information, reach out to staff for additional information.	2.70	
	CMP	Review files that apparently were prepared by Steve McDonald that indicate which accounts receivable checks were diverted, totaling over \$3 million.	1.20	
	EML	Telephone call with T. Grett regarding agenda for site visit to Dinklage Feedyard.	0.20	
	EML	Telephone call with T. Grett regarding data contained on feedyard sheets from Pawnee and analysis of end value of cattle listed on sheet.	0.60	
	EML	Review Eastern transactions covered by livestock sheets provided by Pawnee and associated impact on accounts receivable.	0.60	
	EML	Telephone conference call with J. Ames of Greenbaum and K. Martin Lewis of Dinsmore regarding involuntary filed today by their firm and impact on receivership.	1.00	
	EML	Telephone call with Brian at Pawnee regarding the cattle on site and whether or not they were financed by them.	0.40	
	EML	Meeting with S. Abbott of Eastern regarding cattle locations and sales activity associated with G. Seals.	0.40	
	EML	Telephone call with K. Pry of the U.S. Trustee regarding T. Gibson's personal Chapter 7 regarding the case and information gathered to-date.	0.50	
	EML	Telephone call with T. Grett regarding further findings at Dinklage and location of next site visit.	0.30	
	EML	Telephone call with K. Martin Lewis regarding update on hearing tomorrow and discussion of impact on contemplated cattle sales.	0.50	
	EML	Review form of no offset contract agreement with Superior for contemplated asset sales.	0.50	
	EML	Review feed sheets from Pawnee.	0.20	
	EML	Prepare spreadsheet with data points for cattle tracking and valuation base for use in tracking inventory in the Eastern network.	0.30	
	EML	Telephone call with M. Mackey of LMA regarding possible involuntary filing.	0.20	
	EML	Telephone call with D. Maples of KY Cattlemens regarding involuntary filing.	0.20	
AJO		Review accounts receivable, inventory and accounts payable reconciliations for November 30th; review detail reports furnished by D. Good; discussions with D. Good regarding inventory transaction detail and how subledger is affected; continue review of system download, review accounts payable and accounts receivable files; continue with customer and vendor analysis to determine whether download would be adequate to track customer and vendor balances; continue review of inventory detail.	4.60	
AJO		Revise date format of contract file and e-mail file to L. Lynch.	0.40	
AJO		Analysis of information required to be downloaded		

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## HOURS

		including review download file; draft response to software developers regarding download format, selected fields and inventory subledger issues; e-mail draft to C. Pierce.	1.30
PJO		Correspondence regarding sale of Frank Madison cattle.	0.10
TG		Telephone calls to and from L. Lynch regarding Dinklage Feedyard, schedule and papers to look for; telephone calls to and from L. Lynch regarding papers at feedlot and cattle condition.	0.60
TG		Meeting with P. Waite, assistant manager of Dinklage Feedyard, and T. Sigmon, manager regarding Eastern Livestock's cattle on-site.	2.00
TG		Travel Proctor, CO, to Omaha, NE.	9.00
TG		Prepare and fax papers from Dinklage Feedyard to the Receiver regarding trucking invoices and yard sheets; prepare summary and review papers and invoices.	1.50
12/07/2010	EML	Meeting with V. Weidman of Eastern accounting regarding accounts receivable review to locate animals on feed.	1.00
	EML	Telephone call with M. Hamrock of the FBI regarding additional files located at Eastern.	0.10
	EML	Analysis of account receivable balance due from G. Seals and impact on collateral base.	1.00
	EML	Prepare updates to master listing of legal notices and related document related to Eastern's receivership.	0.60
	EML	Discussion with C. Pierce of DSI regarding impact on collateral base affecting both accounts receivable and inventory gathered from prior meeting with V. Weidman.	1.70
	EML	Telephone call with L. Mackey of LMA regarding marketing of cattle through Superior.	0.40
	EML	Telephone call with E. Van Hooser of LMA regarding marketing of cattle through Superior and handling of proceeds regarding same.	0.50
	EML	Telephone calls with T. Odle of Superior regarding comments made by J. O'Brien on call with Judge Lorch and clarification thereof, as well as strategy for moving forward.	0.50
	EML	Telephone call with K. Martin Lewis regarding J. O'Brien's comments made on the conference call.	0.20
	EML	E-mails to and from T. Odle of Superior regarding status of sale of the M. Worrell cattle and inclusion on exhibit of the sale order.	0.30
	EML	Telephone call with E. Van Hooser of LMA regarding conference call.	0.20
	EML	Telephone call with J. Ames of Greenbaum regarding conversation with T. Odle of Superior.	0.20
	AJO	Discussion with D. Brangers and follow-up discussion with D. Brangers and D. Good regarding inventory subledger posting and inventory activity.	0.80
	AJO	Analysis of Mitch Worrell cattle to be sold including review Robert Nichols' inventory list and S. Abbott's notes regarding same; analysis of the Superior Livestock worksheet and attempt to match lot numbers for Mitch Worrell cattle.	1.80
	PJO	Place telephone call and left message for Larry Zeien of Atkinson Livestock regarding balances owed to Eastern Livestock.	0.10

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PJO	Telephone conversations and correspondence regarding cattle being held at Mitch Worrell's farm.	0.20	
TG	Travel from Omaha, NE, to Creston, NE.	2.20	
TG	Telephone calls to and from L. Lynch regarding involuntary bankruptcy, what to look for at Dicke, how the owner reacted to C. Pierce of DSI regarding information on invoices; telephone calls to and from L. Lynch regarding weights and breeds, C. Pierce of DSI regarding S&A Feeders information.	0.30	
TS	Meeting with T. Dicke of Dicke Feedyards regarding four loads of Eastern Livestock's cattle, trucking records and possible payment of these cattle.	2.30	
TG	Travel from Creston, NE, to Plainview, NE.	1.20	
TG	Meeting with the secretary of S&A Feedyard regarding Eastern Livestock's cattle from D. Green of Alabama that was shipped to Dicke Feedyard and then to S&A Feeders.	2.30	
TG	Prepare and fax papers to Receiver regarding S&A Feeders' yard sheets and trucking invoices, prepare summary and review papers and invoices.	2.70	
TG	Travel from Plainview, NE, to Norfolk, NE.	0.70	
CMP	Telephone call with Gary Seals regarding his checks written to Eastern and cashed by Southeastern Livestock, invoices, receivables and payable in his accounts that are fraudulent.	0.50	
CMP	Telephone calls with John Ames and John Maples regarding the Southeast Livestock balance and the fact that Gary Seals paid those invoices and then some.	0.30	
CMP	Telephone call with John Queen regarding the checks Gary Seals received in excess of what he was owed.	0.10	
CMP	Gather information relative to the cattle in feed lots and add to the inventory summary.	1.90	
CMP	Note cattle on feed into accounts receivable spreadsheet.	0.40	
CMP	Input diverted checks into the accounts receivable spreadsheet.	0.30	
CMP	Attend telephonic hearing regarding sale of cattle this week.	1.00	
CMP	Give direction to Tom Grett regarding his next feedlot locations.	0.40	
CMP	Prepare exhibit of cattle for the cattle to be sold.	1.70	
CMP	Note suspicious customers into accounts receivable spreadsheet.	1.00	
CMP	Perform cash activities including prepare bank deposit, endorse checks and record in QuickBooks, reconcile bank account, enter payroll checks per ADP schedule.	1.40	
12/08/2010	EML	Telephone call with T. Grett regarding site visit at Travis Dicke and results thereof.	0.20
	EML	Discussion with P. Gibson regarding invoice information needed for site visits for T. Grett and review of same.	0.40
	EML	Telephone call with K. Martin Lewis regarding timing of ability to sell cattle.	0.30
	EML	Telephone call with J. Feller, attorney for Feller and Co., regarding collection letter received regarding outstanding account receivable.	0.20
	EML	Telephone call with M. Mackey of LMA regarding sale of cattle from Pawnee Valley and Marion, KY, locations.	0.20



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	HOURS
EML Prepare e-mail to K. Martin Lewis regarding marketing process for cattle in system.	0.30
EML Telephone call with J. Woods regarding cattle which need to be sold to allow him to recover feed costs.	0.20
EML Telephone call with M. Barnett of Kentucky Tennessee Livestock Market regarding cattle at Marion which need to be sold.	0.20
EML Telephone call with E. Van Hooser of LMA regarding past treatment of forward sale and purchase contracts.	0.40
EML Telephone call with T. Schisler of Dinsmore regarding insufficiency of response from Cattlemens for requested information.	0.20
EML Telephone call with K. Little of Kentucky Tennessee Livestock regarding animals to be picked up at West Kentucky Livestock.	0.20
EML Telephone call with T. Grett regarding findings at Ritter Feedyards and discussion of next site visit plan.	0.60
EML Telephone call with G. Clark of North Cutt regarding Stierwalt cattle transactions.	0.70
EML Telephone call with T. Odle of Superior regarding Stierwalt transaction history.	0.30
EML Telephone call with K. Martin Lewis regarding form of Superior no offset agreement.	0.20
EML Review detailed inventory listing in order to determine at risk cattle in the Eastern network and possible liquidation values of same.	0.70
EML Prepare cattle for sale which are housed at West Kentucky Livestock, Mitch Worrell, J. Woods and potentially, Winters Livestock, including calls to various auction houses to determine best means of accomplishing and coordinating same.	2.60
EML Telephone call with R. Welch regarding unpaid calves sent to Ed Edens.	0.40
EML Telephone call with T. Rummel regarding unpaid invoices for hay related to sale of the T. Moore cattle.	0.40
EML Telephone call with J. Ritter regarding open accounts receivable invoice due to Eastern.	0.20
EML Prepare updates to litigation contact summary.	0.40
AJO Analysis of Mitch Worrell cattle including discussion with S. Abbott regarding same; look up lots on cattle feed sheets and update schedule of cattle.	1.30
AJO Review accounting reports run as of December 6th, date of filing of involuntary bankruptcy petition; e-mail to D. Good requesting reconciliation of general ledger to subledgers; follow-up discussion with D. Good regarding treating December 6th as month-end.	0.70
AJO Begin preparation of draft liquidation schedule using November 30th balance sheet including separation of significant accounts to reflect discrete categories, do so for accounts receivable, inventory, notes receivable and similar accounts; research assets through discussions with D. Good and D. Dufour and review of documents previously supplied or obtained via discussions.	6.50
AJO Telephone calls from and to T. Odle of Superior Livestock and selected customers regarding selected transactions.	0.60

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		HOURS
	TG Travel from Norfolk, NE, to Beemer, NE.	1.00
	TG Telephone calls to and from L. Lynch and C. Pierce regarding Ritter Feedyard's yard sheet and J. Ritter's complaints on lack of communication and schedules.	0.20
	TG Meeting with Jeremy Ritter, manager of Ritter Feedyards, regarding Eastern Livestock's cattle on-site; faxes and communications with Receiver regarding same.	1.50
	TG Travel from Beemer, NE, to Omaha, NE.	3.50
	TG Travel from Omaha, NE, to Wichita, KS.	7.20
	CMP Staff meeting to discuss collection call script and direct staff not to request payments.	0.30
	CMP Telephone call with Tom Grett regarding his trip to Dicke Feedyard and the status of the cattle in the pens.	0.30
	CMP Prepare revised inventory based on information that certain receivables are actually cattle on feed at certain lots.	3.60
	CMP Update the accounts receivable listing for those cattle that are out of feed.	1.50
	CMP Attend conference call with Liz Lynch regarding the Stierward Ranch receivable that turned out to be a financing arrangement, calls to Superior and back to Stierward Ranch to understand who the players are and review cash receipts to confirm that we did receive money from Superior on the Stierward transaction.	1.00
	CMP Reconciliation of the invoices that Superior paid producers on Eastern's behalf and notate whether they were those cattle that were invoiced to our customer and if they paid and if not, what happened to either the cattle or the payment for the cattle.	3.30
	CMP Review Cactus transactions that were originally thought to be cattle on feed but instead turned out to be transactions whereby Eastern Livestock is to receive the profit on the transaction or a percentage of the profit on the transaction.	1.70
12/09/2010	EML Review preliminary collateral analysis prior to bank meeting.	0.30
	EML Telephone call with T. Grett and C. Pierce regarding site visit to J. Woods and Stierwalt Ranch and issues related to each.	0.30
	EML Telephone call with D. Gorp regarding open account receivable balance and desire to pay.	0.20
	EML Telephone call with T. Grett and G. Clark regarding location for Steirwalt Ranch feedyard.	0.40
	EML Telephone call with T. Schisler of Dinsmore regarding concerns with asset movement to affiliates.	0.20
	EML Telephone call with L. Hoover of RCB Bank regarding cattle sold by his client to Ed Edens for which Eastern has been paid but not his client.	0.20
	EML Telephone call with M. Mackey of LMA regarding sale of cattle through his members.	0.20
	EML Telephone call with D. Gorp regarding cattle purchased by him for which he would like to pay if Eastern can supply him with confirmation that producer has been paid.	0.20
	EML Telephone conference call with K. Martin Lewis and T. Schisler of Dinsmore and T. Malone of Martin	

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	HOURS
Pringle to discuss open contracts and issues related thereto.	0.90
EML Telephone call with K. Martin Lewis of Dinsmore regarding cattle sales and need to address the cattle at Mitch Worrell.	0.30
EML Telephone conference call with K. Martin Lewis of Dinsmore, J. Todd and R. Plourde of McAfee Taft and T. Odle of Superior Livestock regarding sale authority for Mitch Worrell cattle.	0.40
EML Telephone call with D. Van Gorp regarding open invoice and need for accounting support for transaction.	0.10
EML Telephone call with L. Hoover of RCB regarding T. Reid unpaid payable.	0.30
AJO... Update liquidation analysis schedule to reflect promissory notes and security interests based upon review of note filed.	1.20
AJO Discussions with D. Good regarding December subledgers and reconciliations; briefly review same.	0.40
AJO Research data file regarding inventory transactions referenced by software developers.	0.30
PJO Review copies of checks to J&L Cattle and discuss clearing information with representatives for Wells Fargo.	0.30
PJO Telephone conversation with M. Hamrock of the FBI regarding payments to J&L Cattle and transmit copies of same to Mr. Hamrock.	0.20
PJO Compile cash disbursements budget for the current week and forward to K. Lewis.	0.20
PJO Review reporting of accounts receivable categories for Fifth Third and Wells Fargo Banks.	0.30
PJO Continue analysis of collectibility of accounts receivable balances.	1.10
PJO Research nature of cattle held by Cattlemen's Ranch II in the name of East West Trucking.	0.80
TG Travel from Wichita, KS, to Milton, KS.	1.00
TG Review cattle while looking around the Woods Farm.	1.00
TG Travel from Milton, KS, to Foraker, OK, to Shidler, OK.	3.00
TG Meeting with Shane Stierwalt regarding Eastern Livestock's nonpayment on cattle, cattle on-site and paperwork showing payment of cattle.	1.50
TG Travel from Foraker, OK, to Pawnee, OK.	1.30
TG Meeting with Carrie Pesetsky regarding Eastern Livestock's cattle that was delivered, any paperwork included with the cattle and copy of canceled check.	0.80
TG Prepare work on daily summary and papers provided by cattle owners, fax papers to Receiver showing canceled check from Carrie Pesetsky.	1.00
TG Travel from Pawnee, OK, to Lawton, OK.	3.50
TG Telephone calls to and from L. Lynch and C. Pierce regarding Stierwalt papers, meeting with his lawyer and the condition of the cattle on-site, wire transfer to E 4 Cattle; telephone calls with E. Edens, L. Lynch and C. Pierce regarding Pesetsky cattle on-site, payment of previous cattle and rejection of cattle delivered; telephone calls with L. Lynch and C. Pierce regarding J. Woods not being home and the condition of the cattle on-site.	0.30
CMP Prepare summary of accounts receivable analysis and inventory, reclassifying some inventory back to accounts receivable based on new information learned	

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	last night, check math and formulas.	2.80
CMP	Review Gary Seals' package of information regarding the canceled checks and other transactions that do not sync with the story Gary Seals told.	0.60
CMP	Discussion with Gary Seals regarding his account and his checks made payable to Eastern and cashed by Eastern, agree to try to summarize who owes who what.	0.50
CMP	Discussion with John Queen regarding the payments that Gary Seals said were paid to Southeastern Livestock, which turns out to be incorrect, discuss with Mr. Queen the relation he had with Larry Zine and Atkinson Livestock.	0.40
12/10/2010	EML Review results of cattle auctioned at Kentucky Tennessee Livestock in order to support liquidation values for remaining cattle in inventory.	0.40
	EML Telephone call with T. Grett regarding results from site visit at Stierwalt Ranch and Pesetsky Ranch.	0.50
	EML Telephone call with G. Clark regarding documentation from Stierwalt's and explanation of same.	0.40
	EML Telephone call with T. Grett regarding results of site visit to R. Dobbs' ranch.	0.30
	EML Telephone calls with L. Edwards of West Kentucky Livestock regarding confirmation of origin of animals sold at auction as belonging to Eastern.	0.20
	EML Telephone call with C. Hunt regarding West Kentucky Livestock and interest in facility.	0.20
	EML Review of forward contract database on analysis of terminated and assigned forward contracts.	2.20
	EML Review reclamation and litigation notices received to-date.	2.20
	AJO Develop process to update contracts file including discussion with P. Gibson confirming that she is to update contract file to remove voided, assigned and expired contracts.	0.80
	AJO Research accounts payable and accounts receivable records regarding Eddie Strickland transactions.	0.30
	AJO Review documentation to confirm list of items needed from software developers.	0.30
	AJO Conference call with software developers regarding master file and download requests.	0.40
	AJO Discussion with D. Brangers regarding note receivable from University Woods and lack of documentation regarding same; review and clear boxes related to apartments for removal from building.	0.40
	TG Travel from Lawton, OK, to Temple, OK.	1.00
	TG Meeting with Robert Dobbs regarding Eastern Livestock's cattle that was delivered to them, payment of such cattle and any other paperwork involved.	0.40
	TG Meeting with Micky Harris of First National Bank of Temple, the banker for R. Dobbs, regarding paperwork they had faxed to the Receiver and details of such paperwork.	0.50
	TG Travel from Temple, OK, to Burkburnett, TX.	1.00
	TG Meet with numerous people looking for Terry Baber regarding Eastern Livestock's cattle.	3.00
	TG Telephone calls to and from L. Lynch and C. Pierce regarding R. Dobbs and M. Harris concerning the paperwork they said they faxed to the Receiver and details of that paperwork; telephone calls with L.	

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		Lynch and C. Pierce regarding T. Baber and inability to make contact with him.	0.30
	CMP	Call with Jake Burlet regarding the general ledger project and files needed to prepare statements and schedules.	0.30
	CMP	Review e-mail with attached invoices from Jake Burlet and approve expenditure.	0.30
	CMP	Discussion with Liz Lynch regarding the commingling issue and the advantages of such a finding in the context of this case, discuss with Dave Dufour as well.	0.80
	CMP	Prepare short budget for next week that can be presented in court on Monday.	0.50
	CMP	Discussion with Sheree Baumgart regarding the accounts receivable file and the need to do the same exercise for payables.	0.50
	CMP	Review the Stierwald transactions and document same for future accounting and call with Stierwald's counsel regarding payment made to Ed Edens and the whereabouts of those proceeds of the private sale.	2.40
	CMP	Review and analysis of the buy and sell forward contracts including review of the schedule prepared by Wells Fargo's account representative.	2.80
12/13/2010	EML	Telephone call with J. Drury, attorney with Tyson Foods, regarding East West Trucking's cattle due to be delivered for slaughter this week.	0.40
	EML	Telephone call with T. Odle of Superior regarding sale of the J. Woods cattle and shipping destination of associated animals schedule they previously supplied.	0.30
	EML	Telephone call with E. Hooser of LMA regarding means of potentially communicating with the slaughterhouses.	0.40
	CMP	Conference call with Pat O'Malley and Liz Lynch to review the budget for the 90-day period.	0.80
	CMP	Prepare accounting reconciliation through December 10, 2010.	1.90
	CMP	Review of feed bills for Marion, KY, branch and payment of same.	0.40
	CMP	Prepare package to Chad Shushman containing checks to feed suppliers.	0.20
	CMP	Telephone call with Tom Odell at Superior regarding bounced checks and missing cattle.	0.30
	PJO	Analysis of payment received from sale of cattle previously at Madison ranch and sold through Fort Scott Livestock.	0.20
	AJO	Download and review inventory report e-mailed by S. Abbott.	0.20
	EML	Conference call with C. Pierce and P. O'Malley to review the draft 90-day budget.	0.80
	PJO	Telephone conversation with C. Pierce and L. Lynch regarding review of the draft 90-day budget.	0.80
12/14/2010	EML	Telephone call with K. Martin Lewis of Dinsmore and C. Pierce of DSI regarding bank accounts, budget expenditures and agister liens.	0.40
	EML	Review information received from Cattlemen's and reconciliation of same to Eastern Livestock's shipping documents.	0.80
	EML	Review results of receivable collection activity generated over the last three days.	0.70

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	HOURS
EML Further review of the 13-week budget and assumptions contained therein.	1.00
EML Review of impact of the bounced checks on the value of inventory and accounts receivable.	0.50
EML Discussion with C. Pierce regarding identifying all bona fide cattle purchases in the last 60 days to assist with the further identification of potentially missing inventory.	0.50
EML Telephone calls with G. Seals regarding his outstanding accounts receivable balance due to ELC and follow-up call regarding the need for shipping information to support the 10-27-2010 purchases of the cattle.	0.50
EML Review matched purchase and sale documents for suspect accounts in order to potentially assist in locating missing inventory.	2.00
EML Review cattle listing from E. Edens and C. Oldham regarding ownership claims and best location of nearby sales barns to effectuate sale of respective animals.	1.00
EML Review and discussion with C. Pierce of DSI regarding 13-week budget and assumptions included therein.	1.00
EML Telephone call with J. Carter of LMA regarding sale of cattle coming from Okolona, MS.	0.30
EML Telephone call with M. Barnett of Kentucky Tennessee Livestock regarding cattle to be sold at their Thursday sale.	0.30
EML Review contract termination file for further evaluation on value of collateral.	0.40
EML Further review budget and changes thereto based on discussions with P. O'Malley and C. Pierce of DSI.	0.70
CMP Review preview of payroll run and approve, e-mail Liz Lynch with amount of wire transfer.	0.30
CMP Telephone call with Liz Lynch and Kim Lewis regarding bank accounts and agister liens.	0.40
CMP Analysis of cattle purportedly owned by East West Trucking.	0.40
CMP Review and sort mail received over the last few days, note bills that need to be paid and request that staff handle as noted.	1.40
CMP Prepare report for Kim Lewis of the transfers to the Dinsmore IOLTA account.	0.20
CMP Investigate the whereabouts of the cattle supposedly purchased with bounced checks or checks not mailed, discuss with Beth Royalty, Pam Gibson and Liz Lynch, review mail with Sheree Baumgart.	1.80
CMP Review package from Gary Seals where he summarizes what Eastern owes him in bounced checks.	0.20
CMP Send Dinsmore a report of all wires sent to them, this time with additional information.	0.20
CMP Research name of attorney for Atkinson Livestock that was provided by John Queen last week.	0.40
CMP Prepare budget for the 13-week period, estimate cattle sales, DSI time to be expended, as well as expenses, payroll adjustments for reduction in force and related benefits, counsel including cattle counsel and prepare a section of the escrowed monies.	6.60
CMP Review and discussion with Pat O'Malley and Liz Lynch of 13-week cash flow and make additional adjustments.	1.10

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		HOURS
	PJO Review and comment on the draft 13-week cash flow projection.	1.30
	AJO Download files from ftp site; convert files to Excel and begin to change date formats from YYMMDD to MMDDYY.	1.10
12/15/2010	EML Telephone calls with K. Martin Lewis of Dinsmore regarding Superior's letter on sale of the M. Worrell cattle, questions regarding 13-week forecast and questions regarding affidavit.	0.40
	EML Review and modify 13-week cash flow forecast.	1.30
	EML Telephone call with T. Freeman regarding cattle on feed which may be ELC's asset.	0.30
	EML Telephone call with S. Graves regarding cattle delivered for ELC and tracing thereof.	0.20
	EML Review specific ELC transactions with E. Edens in order to determine additional possible locations of unidentified inventory.	0.80
	EML Review accounts receivable collection notes prior to possible distribution to lenders.	0.50
	EML Telephone call with K. Martin Lewis regarding authority to terminate employees.	0.30
	EML Telephone call with T. Moore regarding unauthorized intended use of Bois d'Arc facility by C. Shushmann for cattle raising/selling operations.	0.30
	EML Telephone calls with T. Odle of Superior regarding sale of the M. Worrell cattle and letter related to deposit of associated funds into escrow account, disposition of Nichols cattle and mechanics of final sale of same.	0.40
	EML Telephone call with D. Donnellon of Faruki Ireland regarding questions regarding budget presentation and reconciliation of same to discrete disbursement schedule filed Monday with the court.	0.40
	EML Evaluate collection notes made regarding inventory, accounts receivable, accounts payable and escrow account activity related to assets under the control of E. Edens.	1.80
	CMP Confirm that accounts receivable and cattle sales are properly accounted for in QuickBooks.	2.30
	CMP Telephone call with attorney for Virginia Bank regarding the 13-week cash flow.	0.20
	CMP Review legal file and send e-mail to counsel for XIT regarding location of cattle that we invoiced and they have deemed uncollectible.	0.70
	CMP Review legal file and pull invoice for Chad Baker receivable and call to his counsel to discuss why they want to pay us for cattle that GP Cattle bought from us.	0.40
	CMP Discussion with Beth Royalty regarding self-help invoices and how to tell that they were "self-helped."	0.30
	CMP Prepare additional schedules for secured lenders of the cash receipts and disbursements to-date and cash balances.	1.00
	CMP Prepare budget-to-actual schedule for week ending December 17, 2010.	1.10
	CMP Discussion with Donna Good regarding the task of inventorying the files and making arrangements for storage and disposal where appropriate, discuss same with USDA.	0.50
	CMP Review legal files for information on the movement	



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	of cattle and reclamation, update accounts receivable where necessary.	0.80
AJO	Work with 2009-2010 download file to convert dates from YYMMDD to MMDDYY.	0.80
AJO	Review November 30th bank statements and reconciliations; discussion with D. Good regarding reconciling items and discuss purpose of each bank account.	0.40
AJO	Review and clear boxes staged by D. Brangers containing records pertaining to apartment complexes; clear laptop for removal by verifying serial number matches invoice paid for by apartment management entity.	0.60
AJO	Review of documents in D. Dufour's office including notes, evidence of assets and environmental notices and scan selected documents and convert to pdf.	5.20
CMP	Prepare disbursement checks and deposits.	0.50
12/16/2010	EML Telephone call with K. Martin Lewis and C. Pierce regarding new budget and outline of baskets in new proposed budget.	0.40
	EML Discussion with C. Pierce regarding presentation and data to be contained in the new budget to be presented to the bank on Friday.	0.60
	EML Meeting with J. Akers, and his assistant Scott, and C. Pierce of DSI regarding information regarding possible recovery of missing cattle and other assets of ELC.	2.00
	EML Telephone call with A. Fast of USDA regarding livestock house recordkeeping requirements in order to comply with Packers and Stockyards standards.	0.30
	EML Telephone call with T. Schisler of Dinsmore and C. Pierce of DSI regarding strategy to create cause of action against branch sales representatives.	0.30
	EML Telephone call with T. Odle regarding the M. Worrell transaction and excessive costs associated with surcharge for care.	0.50
	EML Telephone call with T. Ray regarding his client, Athens Stockyard, and their claim for unpaid cattle.	0.50
	EML Prepare for call with lenders including updates to collateral recovery analysis and results of further account inquiry and inventory analysis calls.	1.70
	EML Telephone calls with K. Martin Lewis regarding costs associated with the M. Worrell transaction, updates to account inquiry results and inventory identification efforts, the need for letter to sale barn for possible claims against animals to be sold and need for correspondence to T. Moore regarding C. Shushmann's movement of cattle.	0.50
	EML Telephone calls with G. Seals regarding missing paperwork on numerous head of cattle purchased from him in October 2010.	0.30
	EML Review paperwork from G. Seals' ordinary course transactions versus insider transactions.	0.60
	EML Review paperwork associated with the T. Freeman cattle transactions and impact on collateral values.	0.60
	CMP Review interpleaders for the four states and determine which producers have not been paid where we have an open accounts payable and open accounts receivable for Kansas and Colorado.	0.50
	CMP Telephone conference call with the bank group regarding status of case and collateral, 13-week	



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	cash budget and site visits after the trustee's appointment.	1.80
CMP	Continue research into the interpleaders filed in Wisconsin and Texas, work with Susie Abbott in researching payments to suppliers.	3.30
CMP	Attend portion of meeting with representatives from GIPSA to discuss what ability they may have to help us obtain information on missing cattle.	1.20
CMP	Meeting with Jim Akers from Blue Grass regarding several scenarios, they want to know if their claim can be treated differently and also information they shared with us that may be helpful in conjunction with our strategy for attacking parties involved from their own records.	2.00
CMP	Discussion with Jimmy Finchum regarding the trucking records that various parties have asked for related to trucking contractors, agree to provide by tomorrow.	0.40
CMP	Review the First Amended Complaint for Interpleader filed in the Colorado case.	0.50
CMP	Review balance of Texas interpleader and schedule out invoices and review said underlying documents	0.70
CMP	Telephone call with Liz Lynch and Kim Lewis regarding the bank group's latest request for a new budget with various groups of recovery, continue discussion with Ms. Lynch and develop a strategy for the presentation and clarification of results.	1.00
AJO	Continue review of files in D. Dufour's office and pulling of files of interest, which represent potential assets, information on related parties or items potentially significant based on knowledge of the case.	5.50
AJO	Review and clear three loads of boxes of documents staged for removal by D. Brangers, containing records pertaining to apartment complexes managed by D. Brangers.	1.60
AJO	Review Cattlemen's Feedlot's operating agreement regarding sale of interest, noting 90-day provision for sale.	0.40
AJO	Review the ClicRWeight operating agreement regarding sale of membership interest noting similarities to 90-day sale provision.	0.30
AJO	Prepare e-mail to K. Lewis and T. Robinson of Dinsmore & Shohl and P. O'Malley, L. Lynch and C. Pierce regarding Cattlemen's Feedlot and ClicRWeight documents, attaching operating agreements.	0.30
12/17/2010	EML Review feed and care charges associated with the M. Worrell transaction and send e-mail regarding same to R. Flourde at McAfee Taft.	0.50
	EML Telephone call with M. Haiar regarding cattle at Nu Technologies for which payment has not been made to the producers.	0.40
	EML Telephone call with D. Donnellon regarding Cattlemen's correspondence.	0.30
	EML Telephone call with K. Martin Lewis of Dinsmore, D. Donnellon, counsel to FNB of VA, and M. Walro, trustee for East West Trucking, regarding cattle located at Cattlemen's which may be the collateral of the secured creditors and disposition of same.	0.50
	EML Review documents related to cattle located at Cattlemen's feed yard including reconciliation of	

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	yard sheet data versus financing notes for same transactions signed by G. Gibson and incorporation of same into schedule detailing inconsistencies and begin identification of ELC source documents regarding same transactions.	2.50
EML	Telephone calls with K. Little of Kentucky Tennessee Livestock Market regarding detail on cattle sold at the auction on Thursday.	0.20
EML	Telephone call with J. Ames of Greenbaum regarding cattle being sold at auction covered by the M. Worrell transaction and resolution of overcharges associated with their feed and care.	0.20
CMP	Meeting with Susie Abbott to discuss her findings regarding the Rush Creek interpleader.	0.40
CMP	Telephone call with Kent Donica in Oklahoma, a customer of Eastern, to convince him to put his receivable payment into escrow until a court determines who is entitled to the proceeds of the check.	0.40
CMP	Telephone call with Jim Bosco regarding the budget and causes of action and investigation.	0.30
CMP	Develop risk based budget for the period ended January 28, 2010 including determining costs to investigate and timing of recoveries, query counsel on their expected fees, and determine what the costs of travel will be, calls with Kim Lewis regarding Dinsmore's fee estimate, and possible avenues of recovery and build data points into budget and draft narrative to accompany budget.	6.60
CMP	Analysis of down money or equity money related to cattle at Cattlemen's II.	0.40
CMP	Summarize the work that Pam Gibson did as it relates to Superior's payments to suppliers and determine which invoices were paid to Eastern, Superior and others.	0.40
AJO	Discussion with D. Good regarding files scanned to her; obtain login information and passwords to be able to access files.	0.20
AJO	Download and convert documents e-mailed by D. Good previously scanned by L. Howard; review and label files.	0.50
AJO	Complete first round review of documents in D. Dufour's office, pull selected files for further review and/or copying.	1.20
AJO	Monitor progress of download file date conversion process.	0.30
AJO	Mark documents recently found and arrange for scanning of same and review previously scanned and converted files, ensure that files appear to be complete, and label same.	1.00
12/20/2010 EML	Telephone call with K. Martin Lewis of Dinsmore regarding hearing on Tuesday and need for conference call regarding Cattlemen's.	0.30
EML	Review one week disbursement schedule and attend to further modifications to thirteen-week cash budget.	0.40
EML	Telephone conference call with K. Martin Lewis of Dinsmore, D. Donnellon, counsel for First National Bank of VA, C. Wharton, Trustee, and others regarding motion for Cattlemen's to sell slaughter-ready cattle.	0.70
EML	Telephone conference call with R. LaTour of Vorys	

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	and K. Martin Lewis of Dinsmore regarding expenses for week ended 12-24.	0.40
EML	Review newly identified files on East West Trucking in order to determine origination of cattle at Cattlemen's.	0.50
EML	Prepare and reconcile schedule of cattle maintained at Cattlemen's to financed notes previously submitted to ELC, internal documents related to same, transaction to track location of cattle originally acquired, payment and subsequent invoicing of same.	5.20
CMP	Prepare one week budget for the court's approval.	0.40
CMP	Discussion with Kim Lewis regarding the short and long term budget and her fee estimate for the budget.	0.30
CMP	Telephone call with John Queen at Southeastern Livestock regarding his desire to get paid by Larry Zeine of Atkinson Livestock.	0.30
CMP	Telephone call with Terry Baber regarding his payment to the supplier of cattle and why he may have to pay twice.	0.30
CMP	Assist Liz Lynch with the review of the Cattlemen's transactions and understand who owns the cattle and attend meeting with Susie Abbott and Vickie Weidman to get their understanding of what happened and why.	1.50
CMP	Review mail and mark up accounts payable invoices into pre- and post-petition charges, prepare deposit of cattle sale proceeds of Ed Eden's cattle.	0.80
CMP	Discussion with Eastern's staff regarding their understanding of Eastern Cattle Co. and corporate structure and ownership, review general ledger for 2010 and inquire about bank records and operating agreement.	0.60
CMP	Further analysis of Cattlemen's transactions and review e-mails regarding same.	0.20
AJO	Review completed download file of general ledger transactions and correct date format on 2008-2009 report.	1.20
AJO	Update related parties list for additional files located.	0.50
AJO	Review combined download file of transactions; review activity types and attempt to assign identities based on vendors within each category and identify related parties.	1.80
12/21/2010	EML Telephone conference call with counsel and trustee for T. Gibson, counsel and trustee for East West Trucking, K. Lewis of Dinsmore and other potentially affected creditors regarding disposition of proceeds of East West Trucking cattle located at Cattlemen's.	0.70
EML	Telephone conference call with J. Lovell representing Cactus, D. Caruso representing trustee for T. Gibson and K. Lewis regarding cattle located at Cactus in the name of Eastern Cattle and disposition of proceeds of same.	0.70
EML	Telephone call with M. Walro, trustee for East West Trucking, regarding further explanation of transactions between ELC, East West Trucking and Cattlemen's.	0.20
EML	Telephone calls with K. Martin Lewis of Dinsmore regarding updates to information gathered from review of source documents at ELC regarding	

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	Cattlemen's, ELC and East West Trucking as well as review of memo regarding same.	0.30
EML	Evaluate source documents at ELC of transactions involving ELC purchase of cattle from producers, shipment to Cattlemen's, subsequent sale of cattle to East West Trucking and payment for said cattle by Cattlemen's to ELC to aide in determining ultimate claim on underlying assets.	3.00
EML	Prepare summary spreadsheet detailing information gathered from both Cattlemen's and internal ELC documents which summarize the paper trail associated with the identified documents maintained by ELC.	2.00
EML	Prepare and distribute summary memo regarding description of typical transaction flows for ELC to East West Trucking to Cattlemen's.	1.10
PJO	Review wind-down scenarios and related budgets and redraft cover memorandum.	0.80
PJO	Review and provide comments on draft professional fee budget.	0.40
CMP	Review of the Cattlemen's transactions and evaluate evidence to prove the ownership of the cattle.	0.20
CMP	Prepare deposit of the Stierwald cattle sale checks.	0.10
CMP	Research the Stierwald cattle sale.	0.20
CMP	Update the legal notice log for correspondence received yesterday.	0.20
CMP	Locate Atkinson Livestock's attorney, Scott Smith to obtain payment of delinquent accounts receivable.	0.10
CMP	Meeting with Vickie Weidman regarding her work on the Ed Eden's inventory and review each line and make notes.	2.20
CMP	Return telephone calls to Larry Zeine, Nathan Allen and Mike Doering regarding payment on open invoices.	0.20
CMP	Review memo prepared by Liz Lynch that documents her understanding of the Cattlemen's transactions.	0.20
CMP	Meeting with John Gibson to determine what amount he needs to pay Eastern for the remaining down payment on the cattle transactions dated September 27, 2010 and call to Brookover to determine what evidence they need to provide to show that the cattle is paid for.	0.50
CMP	Analysis of Ed Edens' inventory spreadsheets, add inventory buckets, perform calculations of what inventory was moved and where it was moved.	1.40
CMP	Telephone call with Nathan Allen regarding the receivership report.	0.30
CMP	Telephone call with Kevin Janousek regarding payment for his cattle that Eastern sold.	0.20
CMP	Meeting with Susie Abbott regarding Jim Byrd's cattle inventory, what got paid, when it got paid, self-help actions and other issues regarding his branch.	1.10
CMP	Review of mortgage payment notices on a property in Edmonton and another in East Marion.	0.30
CMP	Prepare letter to Mike Doering of Brookover Feedlot regarding John Gibson's cattle.	0.30
CMP	Continue analysis of Ed Edens' inventory.	0.40
CMP	Continue review and refinement of the bank's short term and long term budget.	0.50
CMP	Continue work on the Ed Eden's inventory in order to determine the best route to recovery.	2.80
12/22/2010	EML Telephone call with D. Donnellon to discuss ELC,	

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	HOURS
Cattlemen's and East West Trucking transactions.	0.70
EML Review related company feed yard sheets in order to determine potential movement of cattle to other entities which may have been owned by ELC.	1.00
EML Review and analyze the 13-week budget and provide comments to C. Pierce.	0.40
EML Analyze revised 13-week budget including revisions thereto.	4.00
EML Review additional documentation regarding Cattlemen's, ELC, East West Trucking and Eastern Cattle transactions in order to prepare for hearing on January 12, 2011.	3.00
EML Review documents for Cactus transactions to determine ownership of cattle.	0.40
PJO Review of weekly budget-to-actual variance report.	0.20
PJO Review latest update of the estimated realizability of various assets by category.	0.60
CMP Combine all of the branches' inventory worksheets, categorize each item into status, total and roll into the recoveries spreadsheet.	2.40
CMP Analyze the accounts receivable spreadsheet and categorize them into different buckets of collectibility, roll into recovery spreadsheet.	4.30
CMP Analysis of other interests owned by Eastern Livestock, determine their value and roll into the recoveries spreadsheet.	0.70
CMP Revise and refine the recoveries spreadsheet for presentation, create footnotes and additional disclosure.	2.40
CMP Discussion with Pat O'Malley and Liz Lynch regarding the recovery schedule and the values ascribed thereto.	0.50
CMP Drop in actual receipts on to the recoveries spreadsheet and roll values forward to arrive at the amounts that tie out to receivables and payables.	2.20
CMP Further analysis Ed Eden's inventory schedule and revise the description of those cattle after speaking with Vickie Weidman.	1.40
AJO Manage download file activity; save completed download file for 2008-2009 and transfer file.	0.30
AJO Discussions with D. Good regarding information requests.	0.20
AJO Discussions with C. Pierce and review budget files regarding budget rollforwards and presentation issues.	0.50
AJO Review of letters sent to branch managers including review D. Brangers' office for same, locate other letter and forward message and letters and distribution information received from L. Lakeberg to L. Lynch.	0.80
AJO Continue development of recoverable assets listing beginning with liquidation analysis supplement; review files and update as necessary.	1.50
AJO Sort and log in mail received to legal notice/document list.	0.40
AJO Review deposits and reconcile bank activity reports to budget-to-actual report.	1.30
AJO Review files in D. Dufour's office for specific additional items.	1.20
AJO Discussions with D. Good regarding clarification of information requests including consistency of reporting classifications.	0.40

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	AJO	Continue review of files for documentation of notes receivable for those that have not yet been located.	0.70
	AJO	Review of trucking, commission and expense payable files for information that could lead to locations of cattle.	1.00
	AJO	Review and comment on draft of liquidation analysis and 13-week forecast.	0.90
	AJO	Review disbursement documents found upstairs; review download file to determine whether the information will be useful in locating assets.	1.20
12/23/2010	EML	Telephone conference call with K. Martin Lewis and T. Schisler of Dinsmore regarding preparing for evidentiary hearing on January 12, 2011 regarding ownership of ELC cattle and proceeds thereof.	0.50
	EML	Telephone conference call with representatives of Fifth Third and Wells Fargo including J. Bosco and J. Stewart regarding updates to thirteen-week budget and collateral liquidation analysis.	1.00
	EML	Review source documents regarding transactions between ELC, Cactus Feeders and Eastern Cattle regarding financed cattle transactions and equity proceeds associated with same and further preparation of schedule related thereto.	2.80
	CMP	Prepare the revised 13-week cash flow based on the presentation suggested by Pat O'Malley.	1.80
	CMP	Bank call to discuss recovery estimates and 13-week budget, as well as other developments of the past week.	1.00
	CMP	Review mail and discuss contents with Beth Royalty.	0.20
	CMP	Telephone call with Alan Dietrich regarding his situation with Eastern and one of his customers who will return our down money.	0.20
	AJO	Continue review of download file for 2010-2011, accounts payable reports and purchase documents in order to attempt to identify information available to potentially identify locations of additional inventory.	2.10
	AJO	Review download file to isolate sample sale transaction recording and refer to prior year's download file to tie out deferred sale transaction.	0.90
	AJO	Document sample purchase transaction recording from download file.	1.00
12/27/2010	EML	Prepare case summary memo for J. Knauer, Trustee for ELC.	2.00
	EML	Telephone call with R. LaTour of Vorys regarding interim funding.	0.50
	EML	Meeting with J. Knauer, Trustee of ELC, to discuss case profile and action items.	2.00
	EML	Telephone call with S. Schaller regarding a load of cattle not wanted and disposition of same.	0.30
	EML	Telephone conference call with R. LaTour of Vorys and J. Knauer, ELC Trustee, regarding funding and asset recovery profile of the case.	0.50
	EML	Evaluate Cattlemen's and Cactus' transactions in order to further document transaction history.	2.00
	CMP	Meeting with new Chapter 11 Trustee, Jim Knauer, regarding the case highlights, parties in interest, possible litigation strategies, diverted checks, employee issues, banking and motions needed as soon as possible to sell cattle, get receivable checks in	

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			HOURS	
		escrow, allow payment for agister liens.	2.00	
	CMP	Telephone call with Jerry Brockman at Republic Bank regarding the mortgage foreclosure on 135 W. Market Street and how long we can stay in this building during the foreclosure.	0.40	
	CMP	Review the revised Ed Edens' inventory report with Vickie Weidman.	1.30	
		Managing Business Operations	342.70	113,136.50
12/06/2010	CMP	Telephone conference call with the bank group regarding collateral and request for liquidation analysis.	1.20	
	CMP	Prepare for the bank group conference call, particularly summarizing the status of collection call efforts.	2.20	
	EML	Telephone conference call with members of Wells Fargo including E. Wheatfield, R. Yandree, F. O'Connor and Fifth Third including J. Bosco and D. Fuller regarding updates on collateral information; also included C. Pierce and P. O'Malley of DSI.	1.20	
	EML	Telephone call with J. Bosco regarding possible involuntary filing and impact on the case.	0.40	
	AJO	Attend bank conference call with L. Lynch, P. O'Malley, C. Pierce, Wells Fargo and Fifth Third Bank representatives regarding status and expected recovery issues.	1.20	
	PJO	Participate in conference call with L. Lynch, C. Pierce, A. Omori and representatives for the lenders to discuss current status and latest analysis of accounts receivable and inventory.	1.20	
12/08/2010	EML	Telephone call with J. Bosco of Fifth Third regarding updates on collateral analysis and bank call tomorrow.	0.40	
	EML	Meeting with E. Wheatfield of Wells Fargo regarding updates on collateral analysis.	0.40	
12/09/2010	EML	Review collateral analysis for presentation to the bank group, participate in call with bank group regarding same and complete subsequent detailed inventory analysis for further submission to bank.	3.50	
	AJO	Telephone conference call with bank representatives to discuss status and collateral analysis.	0.80	
	PJO	Participate in conference call with L. Lynch, C. Pierce and representatives from Fifth Third and Wells Fargo to discuss status, recent involuntary bankruptcy filing and the estimated value of collateral.	0.80	
	CMP	Telephone conference call with the bank group to discuss the liquidation analysis, receivables and inventory, prepare the liquidation analysis and prepare calculations of the costs to feed accrued to-date and the sales value of the cattle in inventory.	3.50	
12/10/2010	EML	Telephone call with J. Bosco of Fifth Third regarding collateral analysis distributed last evening.	0.40	
12/14/2010	EML	Telephone conference call with representatives of Wells Fargo and Fifth Third Banks to update them on cash collection, asset identification activity and		



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	EML	current custodial nature of activity at Eastern. Telephone call with J. Bosco of Fifth Third regarding update from the lender's call this morning.	0.50     0.50	
12/15/2010	EML	Telephone calls with J. Bosco of Fifth Third regarding preparation for bank call tomorrow, questions regarding rolling 13-week budget and sources and uses of cash since commencement of receivership.	1.20	
	CMP	Telephone call with Jim Bosco regarding his questions on the 13-week cash flow.	0.40	
12/16/2010	EML	Telephone conference call with representatives of Fifth Third and Wells Fargo regarding 13-week budget and updates to collateral recovery values.	0.80	
	EML	Telephone conference call with R. LaTour and M. Bedree of Vorys, J. Bosco of Fifth Third and K. Martin Lewis of Dinsmore regarding 13-week budget, funding requirements therewith and the need for further refinement of same.	1.00	
12/20/2010	EML	Telephone conference call with J. Bosco of Fifth Third and R. Yandree of Wells Fargo regarding current week funding needs and updates to correspondence and cattle information being gathered on Cattlemen's.	0.50	
12/21/2010	EML	Telephone calls with J. Bosco of Fifth Third regarding transactions with Cattlemen's and East West Trucking and impact on ELC profitability and on collateral base and further discussion of reconciling bank funding of protective advances during receivership period and cash collections during same period.	0.60	
	CMP	E-mail to Jim Bosco regarding the receivership report.	0.20	
12/23/2010	CMP	Telephone call with Jim Bosco regarding recoveries schedule. Secured Lenders/Cash Colltl.	0.80  23.70	9,074.50
12/06/2010	CMP	Travel to New Albany, IN, from Chicago, IL.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
	TG	Travel from Denver, CO, to Proctor, CO.	4.00	
12/10/2010	EML	Travel from Eastern offices in New Albany, IN.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
	PJO	Travel from Louisville, KY, to Chicago, IL.	3.50	
	TG	Travel from Burkburnett, TX, to Oklahoma, City, OK, to Olathe, CO.	9.10	
	CMP	Travel to Chicago, IL, from New Albany, IN.	3.50	
12/12/2010	EML	Travel from Cleveland, OH, to New Albany, IN.	3.50	
12/13/2010	CMP	Travel to New Albany, IN.	3.50	
12/14/2010	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	



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			HOURS	
12/17/2010	EML	Travel from ELC in New Albany, IN, to Cleveland, OH.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
12/20/2010	EML	Travel from home to ELC offices in New Albany, IN.	3.50	
	CMP	Travel to New Albany, IN, from Chicago, IL.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
12/23/2010	EML	Travel from Eastern offices in New Albany, IN, to home.	3.50	
	CMP	Travel to Chicago, IL, from New Albany, IN.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
12/27/2010	EML	Travel from Cleveland, OH, to the ELC offices in New Albany, IN.	3.50	
	CMP	Travel to New Albany, IN, from Chicago, IL.	3.50	
		Travel at 1/2	79.60	13,287.50
FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:			509.70	160,023.50

## RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
P. J. O'Malley	3.50	\$262.50	\$918.75
P. J. O'Malley	18.20	525.00	9,555.00
C. M. Pierce	21.00	182.50	3,832.50
C. M. Pierce	128.20	365.00	46,793.00
A. J. Omori	21.00	180.00	3,780.00
A. J. Omori	103.30	360.00	37,188.00
T. Grett	13.10	62.50	818.75
T. Grett	57.80	125.00	7,225.00
E. M. Lynch	21.00	187.50	3,937.50
E. M. Lynch	122.60	375.00	45,975.00

Delivery Charges	46.43
Lodging	4,701.70
Meals	1,782.99
Airfare	6,028.23
Car Rental	2,333.27
Transportation	1,087.59
Long Distance Telephone	1.52
Other miscellaneous charges	44.67
TOTAL DISBURSEMENTS: THRU 12/27/2010	16,026.40

Airfare - Credit Memo against Inv. No. 19279 (Amex - Liz Lynch)	-147.70
Airfare - Amex (Ck#6719 - EML)	-179.40
TOTAL CREDITS FOR DISBURSEMENTS	-327.10

TOTAL CURRENT WORK	175,722.80
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BALANCE DUE	<u>\$175,722.80</u>
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